

106TH CONGRESS  
1ST SESSION

# S. 1611

To amend the Internet Tax Freedom Act to broaden its scope and make the moratorium permanent, and for other purposes.

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## IN THE SENATE OF THE UNITED STATES

SEPTEMBER 22, 1999

Mr. LOTT (for Mr. McCain) introduced the following bill; which was read twice and referred to the Committee on Commerce, Science, and Transportation

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## A BILL

To amend the Internet Tax Freedom Act to broaden its scope and make the moratorium permanent, and for other purposes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. MORATORIUM MADE PERMANENT; SCOPE.**

4       Section 1101(a) of the Internet Tax Freedom Act is  
5       amended—

6               (1) by striking “during the period beginning on  
7       October 1, 1998, and ending 3 years after the date  
8       of the enactment of this Act—” and inserting “after  
9       September 30, 1998:”;

1           (2) by striking “and” after the semicolon in  
2       paragraph (1);

3           (3) redesignating paragraph (2) as paragraph  
4       (3); and

5           (4) inserting after paragraph (1) the following:

6           “(2) sales or use taxes for domestic or foreign  
7       goods or services acquired through electronic com-  
8       merce; and”.

9       **SEC. 2. SENSE OF THE SENATE.**

10       It is the sense of the Senate that United States rep-  
11       resentatives to the World Trade Organization, and any  
12       other multilateral trade organization of which the United  
13       States is a member, should resolutely advocate that it is  
14       the firm position of the United States that electronic com-  
15       merce conducted via the Internet should not be burdened  
16       by national or local regulation, taxation, or the imposition  
17       of tariffs on such commerce.

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